

**ORIGINAL****United States District Court**

NORTHERN DISTRICT OF GEORGIA

FILED IN CHAMBERS  
U.S.D.C. Atlanta

JAN 31 2013

UNITED STATES OF AMERICA

v.

KEVIN JOSEPH SONNIER;  
BERNARDO DAVIS

CASE NUMBER: 1:13-MJ-135

(Name and Address of Defendant)

I, the undersigned complainant being duly sworn state the following is true and correct to the best of my knowledge and belief. From on or about January 20, 2011 to on or about October 1, 2012 in Clayton County, in the Northern District of Georgia defendants did (Track Statutory Language of Offense),

(1) unlawfully, voluntarily, intentionally and knowingly combine, conspire, confederate, and agree, together with each other and with other individuals both known and unknown to the grand jury, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful governmental functions of the Internal Revenue Service of the United States Department of Treasury in the ascertainment, computation, assessment and collection of revenue, specifically income taxes; (2) having knowingly and intentionally devised and intended to devise a scheme and artifice to defraud, and to obtain money by means of materially false and fraudulent pretenses, representations, and promises, did knowingly cause to be transmitted by means of wire and radio communications in interstate commerce certain signs, signals and sounds, that is: false and fraudulent tax refunds; and (3) did knowingly possess, transfer, and use a means of identification of another person without lawful authority during and in relation to the wire fraud scheme described above, that is, they knowingly possessed, transferred, and used the name and Social Security number of an actual person on a federal income tax return they filed with the IRS and caused to be transmitted by means of interstate wire false and fraudulent federal tax returns and refunds.

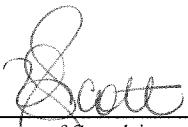
in violation of Title 18 United States Code, Sections 371; 1343; and 1028A.

I further state that I am a(n) Special Agent of the Internal Revenue Service and that this complaint is based on the following facts:

PLEASE SEE ATTACHED AFFIDAVIT

Continued on the attached sheet and made a part hereof.

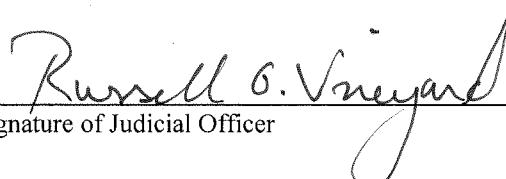
Yes       No

  
Signature of Complainant  
Yakieshal Scott

Based upon this complaint, this Court finds that there is probable cause to believe that an offense has been committed and that the defendant has committed it. Sworn to before me, and subscribed in my presence

January 31, 2013 at Atlanta, GA  
Date City and State

Russell G. Vineyard  
United States Magistrate Judge  
Name and Title of Judicial Officer  
AUSAs Stephen H. McClain and Thomas J. Krepp

  
Signature of Judicial Officer

**AFFIDAVIT OF YAKIESHAL SCOTT**

**IN SUPPORT OF CRIMINAL COMPLAINT APPLICATION**

I, Yakieshal Scott, Special Agent, Internal Revenue Service – Criminal Investigation (IRS-CI), Department of Treasury, being duly sworn, depose, and state as follows:

1. I am employed as a Special Agent with the United States Department of the Treasury, Internal Revenue Service (IRS), Criminal Investigation, in Atlanta, Georgia. I have been employed as a Special Agent for eleven years, during which time I have investigated multiple violations of numerous suspected violations of financial fraud and criminal tax fraud (Titles 18 and 26, United States Code), including identity theft and the preparation of false tax returns, and have participated in numerous search warrants executed in connection with identity theft and false refund fraud cases. Upon joining Criminal Investigation, I received six months of training in law enforcement investigative techniques, including the investigation of tax and other financial crimes and investigative techniques related to the search of residences, businesses, computers and other electronic devices. I received a B.A. in Business Information Systems from Mississippi State University and an M.S. in Instructional Technology from Mississippi State University.
2. The information contained in this affidavit is a combination of this affiant's personal knowledge of this investigation, the knowledge of other duly sworn law enforcement officers or agents, records provided by the Atlanta Scheme Development Center (ASDC) and other federal entities, documents obtained

from various financial and other institutions, and information obtained from third-party witnesses.

3. The information contained in this affidavit is submitted for the purpose of demonstrating probable cause to obtain a criminal complaint against KEVIN JOSEPH SONNIER and BERNARDO DAVIS for fraudulently obtaining and using the identifications of others to knowingly prepare and submit via interstate wires false, fictitious, and fraudulent income tax returns that claimed false refunds, in violation of 18 U.S.C. § 1343 (wire fraud), 18 U.S.C. § 1028A (aggravated identity theft), and 18 U.S.C. § 371 (conspiracy).

4. Concurrent to this application for a criminal complaint, the United States is seeking the issuance of a search warrant of 2295 Lake Harbin Road, Morrow, Georgia 30260 (PREMISES #1) and 2840 Appaloosa Run, Ellenwood, Georgia 30294 (PREMISES #2).

5. Because this affidavit is being submitted for the limited purpose of demonstrating probable cause, it does not contain all the information known to me and or the other law enforcement officers involved in this investigation.

#### **PROBABLE CAUSE**

#### **Background Information**

6. The IRS is an agency of the United States Department of the Treasury responsible for administering and enforcing the tax laws of the United States, and collecting taxes owed to the Treasury of the United States. The Atlanta Scheme Development Center (ASDC) is a component of the IRS that identifies and assembles information on individuals and entities involved in civil and criminal

noncompliance with the Internal Revenue Code and other related statutes. The Taxpayer Advocate Services is an independent organization within the IRS that helps taxpayers resolve problems with the IRS. I know from my training and experience that victims of identity theft often contact Taxpayer Advocate Services.

7. An Internet Protocol address (IP address) is a numerical label assigned to each device participating in a computer network that uses the Internet Protocol for communication. The ASDC has the ability to analyze voluminous tax returns to determine if they are submitted from the same IP address. An Electronic Filing Identification Number (EFIN) is a unique number assigned to tax preparers that electronically file tax returns with the IRS. Tax preparers can obtain an EFIN after completing an IRS e-file Application with the IRS. The ASDC has the ability to analyze voluminous tax returns to determine if they are submitted using the same EFIN. An Employer Identification Number (EIN) is a unique number assigned by the IRS to a business entity. The ASDC has the ability to analyze voluminous tax returns to determine if they are submitted using the same EIN.

8. The American Opportunity Tax Credit (AOTC) can be claimed for expenses paid for tuition, certain fees and course materials for higher education in 2009, 2010, 2011 and 2012. It is a tax credit of up to \$2,500 of the cost of tuition, fees and course materials paid during the taxable year. Forty percent of the credit (up to \$1,000) is refundable, meaning the taxpayer can obtain a refund even if that taxpayer owed no tax during that particular tax year. The Earned Income Tax Credit (EITC) is a benefit for working individuals who have low to

moderate income. The EITC is also a refundable tax credit, meaning the taxpayer can obtain a refund even if that taxpayer owed no tax during that particular tax year.

9. Tax refunds can be sent to the taxpayer in a variety of ways, to include electronic deposits into bank accounts or pre-paid debit cards or alternatively mailed U.S. Treasury checks. Taxpayers also have the option to "split" their refund. For instance, a taxpayer may request that a portion of his or her refund be sent to that taxpayer's bank account and the remaining portion be mailed to the taxpayer in the form of a U.S. Treasury check.

10. Tax preparers often utilize a third party financial institution to handle the disbursement of tax refunds. The third party financial institution acts as an intermediary between the tax return preparer and the IRS. The tax preparer designates the third party financial institution as the designated recipient of a particular taxpayer's refund. That third party will then distribute the refund to the taxpayer minus the tax preparation fee which is sent to the tax return preparer.

#### **Evidence of a Conspiracy**

11. The investigation to date has revealed that KEVIN JOSEPH SONNIER, BERNARDO DAVIS, and others, to include an individual named Carla Jefferson, conspired to unlawfully obtain or use the identities of thousands of individuals to file over 15,000 false tax returns with the IRS and obtain fraudulent refunds exceeding \$15,000,000. Thousands of false tax returns were electronically submitted causing communications through an interstate wire and listing KEVIN JOSEPH SONNIER, BERNARDO DAVIS and Carla Jefferson as the paid return

preparer. Furthermore, thousands of false tax returns were submitted using EFINs controlled by KEVIN JOSEPH SONNIER and BERNARDO DAVIS. During this period, numerous fraudulent tax returns listing BERNARDO DAVIS as the paid return preparer, the personal address of BERNARDO DAVIS as the mailing address, and an EFIN assigned to BERNARDO DAVIS were submitted to the IRS from the personal residence of KEVIN JOSEPH SONNIER.

12. Additionally, the IRS has obtained various banking records controlled by KEVIN JOSEPH SONNIER, BERNARDO DAVIS, and Carla Jefferson which show numerous electronic deposits of tax refunds as well as numerous transactions between and amongst these three parties. The banking information shows checks in amounts up to at least \$30,000 written by Carla Jefferson were later deposited into accounts controlled by KEVIN JOSEPH SONNIER. Additionally, the banking information shows checks in amounts up to at least \$55,000 written by BERNARDO DAVIS were later deposited into accounts controlled by KEVIN JOSEPH SONNIER.

**Information from the Atlanta Scheme Development Center**

13. The Atlanta Scheme Development Center (ASDC) identified over 15,000 federal income tax returns for tax years 2010 and 2011 that contained nearly identical information and that claimed nearly identical refunds. The IRS has determined that these over 15,000 returns were likely related to the same scheme. These tax returns were electronically filed with the IRS from approximately January 2011 to approximately October 2012. Nearly all of these tax returns reported that the taxpayer was a student, reported no wages or

withholding information for that particular tax year, and/or claimed a tax credit such as the AOTC or the EITC. Due to the information reported on these tax returns, nearly every return claimed a refund of at least approximately \$1,000. In total, these tax returns claimed refunds exceeding \$15,000,000.

14. The ASDC analyzed these tax returns and determined that they were filed using EFINs registered to tax preparation businesses owned or controlled by KEVIN JOSEPH SONNIER and BERNARDO DAVIS, including but not limited to: Sonnier Tax Service and Davis Tax Service. For instance, over 1,800 returns were submitted from EFIN 677192. According to IRS records, this EFIN was assigned to Sonnier Tax Service on or about July 7, 2010. KEVIN JOSEPH SONNIER is listed as the owner of Sonnier Tax Service, which is listed as having an address of PREMISES #1. As detailed elsewhere in this affidavit, the investigation has determined that as of January 30, 2013, PREMISES #1 is the business address of Sonnier Tax Service.

15. According to the ASDC, over 11,000 returns were also submitted from EFIN 679647. According to IRS records, this EFIN was assigned to Davis Tax Service on or about December 13, 2011. BERNARDO DAVIS is listed as the owner of Davis Tax Service, which is listed as having an address of 6910 Maddox Road, Morrow, Georgia 30260. As detailed elsewhere in this affidavit, numerous returns using EFIN 679647 were in actuality submitted from an IP address that was assigned to PREMISES #2. As detailed elsewhere in this affidavit, the investigation has determined that as of January 30, 2013, PREMISES #2 is the home address of KEVIN JOSEPH SONNIER.

16. Additionally, information from the ASDC has determined that many of these over 15,000 tax returns requested that the IRS electronically deposit refunds into bank accounts controlled by KEVIN JOSEPH SONNIER, BERNARDO DAVIS, and other members of this conspiracy, or that the IRS mail Treasury checks to addresses controlled by KEVIN JOSEPH SONNIER, BERNARDO DAVIS, and other members of this conspiracy. Many returns also requested that the IRS issue a "split" refund. These returns requested that the IRS deposit a portion of the tax refunds into financial accounts controlled by KEVIN JOSEPH SONNIER, BERNARDO DAVIS, and other members of the conspiracy, with the remaining portion of the tax refund to be mailed to the listed taxpayer in the form of a U.S. Treasury check or other payment.

**Information from Taxpayer Advocate Services**

17. I have also learned from the IRS Taxpayer Advocate Services that numerous taxpayers have contacted the IRS to complain about identity theft. The investigation has determined that many of these complaints are linked to the scheme uncovered by the ASDC as described in paragraphs 13 - 16. According to records maintained by the Taxpayer Advocate Services, various individuals had received information that they could contact a toll-free telephone number or go to a website to apply for a stimulus payment referred to as the "Obama Stimulus" or "Obama Credit." These individuals were instructed to provide their personal identifying information, to include their names and social security numbers, over the telephone or on the website in order to apply for this stimulus payment. These individuals subsequently received U.S. Treasury checks or

other payments in amounts ranging from roughly \$250 to \$1,000. At no point were these individuals told that their information would be used to file federal income tax returns. The IRS has reviewed many of the records from the Taxpayer Advocate Services regarding these complaints and has determined that many of the returns were electronically filed using EFINs assigned to businesses owned or controlled by KEVIN JOSEPH SONNIER and BERNARDO DAVIS.

**2295 Lake Harbin Road (Sonnier Tax Service) – PREMISES #1**

18. Information from the ASDC revealed that from approximately January 2011 to approximately January 2012, at least 3,500 tax returns of the over 15,000 returns described in paragraphs 13 - 16 were filed from IP Address 184.47.13.124 using an EFIN assigned to BERNARDO DAVIS. An analysis of the information from the ASDC has determined that these over 3,500 returns bear indicia of fraud, as nearly all of the returns requested the AOTC and each return requested a tax refund. Information from the telecommunications provider has indicated that IP address 184.47.13.124 was assigned to Sonnier Tax Service, located at PREMISES #1, from on or about September 7, 2011, to at least on or about September 19, 2012.

19. Information from the ASDC revealed that from approximately January 2012 to approximately February 2012, at least 1,400 tax returns of the over 15,000 returns described in paragraphs 13 - 16 were filed from IP Address 98.92.158.45 using an EFIN assigned to BERNARDO DAVIS. An analysis of the information from the ASDC has determined that these over 1,400 returns bear

indicia of fraud, as nearly all of the returns requested the AOTC and each return requested a tax refund. Information from the telecommunications provider has indicated that IP address 98.92.158.45 was assigned to Sonnier Tax Service, located at PREMISES #1, from at least as early as January 2012 to at least on or about February 2012.

20. The following paragraphs detail three examples of the false returns either prepared at or filed from PREMISES #1. The investigation has not yet determined specific locational information for the IP addresses used to file two of these three returns; however, as stated in paragraph 27, the tax return prepared in the name of an undercover IRS agent was filed from PREMISES #1.

21. On or about March 9, 2012, a 2011 U.S. Individual Tax Return was electronically submitted to the IRS using the personal identifying information, to include name and social security number, of K.H. The tax return reported that K.H. was a student during tax year 2011, that K.H. had earned no income during tax year 2011, and that K.H. was eligible for the AOTC. This tax return claimed a refund of \$995. This tax return was electronically submitted to the IRS using 677192. As previously stated, this EFIN was assigned to Sonnier Tax Service on or about July 7, 2010. KEVIN JOSEPH SONNIER is listed as the owner of Sonnier Tax Service, which is listed as having an address of PREMISES #1.

22. The tax return for K.H. listed the return preparer as "Kevin Sonnier." The tax return for K.H. requested that the IRS issue the refund to a third party financial institution named "Advent Financial Services." The investigation has revealed that Advent Financial Services was to distribute these funds in the form

of a check to K.H. and an electronic deposit into JP Morgan Chase account number XXXXX6931. The investigation has further revealed that KEVIN JOSEPH SONNIER and an individual named "Deborah D. Sonnier" share signature authority over JP Morgan Chase account number XXXXX6931.

23. K.H. has informed the IRS that K.H. learned it was possible to call a toll-free telephone number, and then a telephone number with a Georgia prefix, to apply for a stimulus payment. K.H. provided K.H.'s personal identifying information, to include name and social security number. K.H. did not authorize anyone to use K.H.'s personal identifying information to file a federal income tax return and had no knowledge that a tax return had been prepared using K.H.'s personal identifying information. Furthermore, K.H. indicated that the information on the 2011 tax return filed using K.H.'s personal identifying information was false.

24. On or about March 9, 2012, a 2011 U.S. Individual Tax Return was electronically submitted to the IRS using the personal identifying information, to include name and social security number, of M.N. The tax return reported that M.N. was a student during tax year 2011, that M.N. had earned no income during tax year 2011, and that M.N. was eligible for the AOTC. This tax return claimed a refund of \$993. This tax return was electronically submitted to the IRS using EFIN 677192. As previously stated, this EFIN was assigned to Sonnier Tax Service on or about July 7, 2010. KEVIN JOSEPH SONNIER is listed as the owner of Sonnier Tax Service, which is listed as having an address of PREMISES #1.

25. The tax return for M.N. listed the return preparer as "Kevin Sonnier." The tax return for M.N. requested that the IRS issue the refund to a third party financial institution named Advent Financial. The investigation has revealed that Advent Financial Services was to distribute these funds in the form of a check to M.N. and an electronic deposit into JP Morgan Chase account number XXXXX6931. The investigation has further revealed that KEVIN JOSEPH SONNIER and an individual named "Deborah D. Sonnier" share signature authority over JP Morgan Chase account number XXXXX6931.

26. M.N. has informed the IRS that M.N. learned it was possible to call a toll-free telephone number, and then a telephone number with a Georgia prefix, to apply for a stimulus payment. M.N. provided M.N.'s personal identifying information, to include name and social security number. M.N. did not authorize anyone to use M.N.'s personal identifying information to file a federal income tax return and had no knowledge that a tax return had been prepared using M.N.'s personal identifying information. Furthermore, M.N. indicated that the information on the 2011 tax return filed using M.N.'s personal identifying information was false.

27. On or about June 27, 2012, an undercover IRS Special Agent completed an online application from BCB Services LLC for a stimulus payment through a company named "BCB Services" on the website [www.rcwenterprises.com](http://www.rcwenterprises.com). The undercover agent provided a name, date of birth, mailing address, Social Security Number, e-mail address and telephone number. IRS records revealed that on or about July 10, 2012, a 2011 U.S. Individual Tax Return was prepared

using the personal identifying information provided by the undercover agent. This return was submitted to the IRS on or about July 10, 2012 through IP Address 98.92.154.131. According to the telecommunications provider, this IP address was assigned to PREMISES #1 on July 10, 2012.

28. The tax return for the undercover agent claimed that the undercover agent earned wages of \$8,755 from All American Quality Food, 100 South Berry Street, Stockbridge, Georgia 30281 and had federal withholdings of \$625 for tax year 2011. The undercover agent had not provided any of this information over the website. The tax return claimed a refund in the amount of \$999. The tax return was electronically filed with the IRS using EFIN 679647. As previously stated, IRS records indicate this EFIN was assigned to Davis Tax Service on or about December 13, 2011. BERNARDO DAVIS is listed as the owner of Davis Tax Service, which is listed as having an address of 6910 Maddox Road, Morrow, Georgia 30260. The tax return listed the return preparer as "Bernardo Davis." The tax return requested a "split" refund, and requested that the IRS deposit \$499 into JP Morgan Chase account number XXXXX7819 entitled "BCB Tax Service" and that the IRS mail the remaining \$500 in the form of a U.S. Treasury check to the address provided by the undercover agent. The investigation has determined that an individual named "R.C.W." has sole signature authority over JP Morgan Chase account number XXXXX7819.

29. Most recently, on or about December 18, 2012, an undercover IRS Special Agent entered Sonnier Tax Service, located at PREMISES #1, to inquire about "the stimulus payment". The undercover agent identified KEVIN JOSEPH

SONNIER and BERNARDO DAVIS as being present at the location. KEVIN JOSEPH SONNIER informed the agent that the business was getting ready for filing season and that he could help the undercover agent file a tax return in January 2013. When questioned about the "stimulus payment", KEVIN JOSEPH SONNIER stated that this was actually the AOTC. KEVIN JOSEPH SONNIER then stated that the agent would need to be enrolled in school to qualify for the AOTC.

**2840 Appaloosa Run (Sonnier Residence) – PREMISES #2**

30. Information from the ASDC has also revealed from approximately January 2012 to approximately February 2012, at least 99 tax returns of the over 15,000 returns described in paragraphs 13 – 16 were filed from IP Address 98.88.15.120 using an EFIN associated with BERNARDO DAVIS. Information from the telecommunications provider has indicated that IP address 98.88.15.120 was assigned to PREMISES #2 from at least on or about January 2, 2011, to at least on or about August 8, 2012. According to information from the ASDC, the 99 tax returns referenced above each requested a tax refund and bore similarities to the other fraudulent tax returns described in this affidavit. The investigation has determined that PREMISES #2 is currently the home address of KEVIN JOSEPH SONNIER. The following are four examples of returns prepared at, filed from, or requesting refunds to be mailed to PREMISES #2.

31. On or about January 20, 2012, a 2011 U.S. Individual Tax Return was electronically submitted to the IRS using the personal identifying information, to include name and social security number, of "A.R.B." This return was submitted

to the IRS on or about January 20, 2012 through IP Address 98.88.15.120. The investigation has determined that this IP address was assigned to PREMISES #2 at that time.

32. The tax return for A.R.B. reported that A.R.B. was a student during tax year 2011, that A.R.B. had earned no income during tax year 2011, and that A.R.B. was eligible for the AOTC. This tax return claimed a refund of \$1,000. The tax return listed the home address of A.R.B. as "514 Cameron Landing, Stockbridge, Georgia 30281". The investigation has determined that 514 Cameron Landing, Stockbridge, Georgia 30281 was previously the home address of BERNARDO DAVIS. This tax return was electronically submitted to the IRS using EFIN 679647. As previously stated, IRS records indicate this EFIN was assigned to Davis Tax Service on or about December 13, 2011. BERNARDO DAVIS is listed as the owner of Davis Tax Service, which is listed as having an address of 6910 Maddox Road, Morrow, Georgia 30260. The tax return listed the return preparer as "Bernardo Davis." The tax return requested that the IRS issue a refund of \$1,000 to SunTrust Bank account number XXXXXXXXX5446. The investigation has determined that BERNARDO DAVIS has sole signature authority over SunTrust Bank account number XXXXXXXXX5446. The IRS issued the refund in the form of a U.S. Treasury check which was to be mailed to 514 Cameron Landing, Stockbridge, Georgia 30281.

33. A.R.B. informed the IRS that A.R.B. did not authorize anyone to use A.R.B.'s personal identifying information to file a federal income tax return and

had no knowledge that a tax return had been prepared using A.R.B.'s personal identifying information. A.R.B. did not know BERNARDO DAVIS, and did not authorize him, or anyone, to file a tax return using A.R.B.'s personal identifying information. A.R.B. had not provided A.R.B.'s personal identifying information for the "Obama Stimulus" or "Obama Credit." Furthermore, A.R.B. indicated that the information on the 2011 tax return filed using A.R.B.'s personal identifying information was false.

34. On or about January 20, 2012, a 2011 U.S. Individual Tax Return was electronically submitted to the IRS using the personal identifying information, to include name and social security number, of A.B.L. This return was submitted to the IRS on or about January 20, 2012 through IP Address 98.88.15.120. The investigation has determined that this IP address was assigned to PREMISES #2 at that time.

35. The tax return reported that A.B.L. was a student during tax year 2011, that A.B.L. had earned no income during tax year 2011, and that A.B.L. was eligible for the AOTC. This tax return claimed a refund of \$1,000. The tax return listed the home address of A.B.L. as "514 Cameron Landing, Stockbridge, Georgia 30281". This tax return was electronically submitted to the IRS using EFIN 679647. As previously stated, IRS records indicate this EFIN was assigned to Davis Tax Service on or about December 13, 2011. BERNARDO DAVIS is listed as the owner of Davis Tax Service, which is listed as having an address of 6910 Maddox Road, Morrow, Georgia 30260. The tax return listed the return preparer as "Bernardo Davis." The tax return requested that the IRS issue a

refund of \$1,000 to SunTrust Bank account number XXXXXXXXX5446. The investigation has determined that BERNARDO DAVIS has sole signature authority over SunTrust Bank account number XXXXXXXXX5446. The tax refund was issued in the form of a U.S. Treasury check which was to be mailed to 514 Cameron Landing, Stockbridge, Georgia 30281. As previously stated, the investigation has determined that 514 Cameron Landing, Stockbridge, Georgia 30281 was previously the home address of BERNARDO DAVIS.

36. A.B.L. informed the IRS that A.B.L. did not authorize anyone to use A.B.L.'s personal identifying information to file a federal income tax return and had no knowledge that a tax return had been prepared using A.B.L.'s personal identifying information. A.B.L. did not know BERNARDO DAVIS, and did not authorize him, or anyone, to file a tax return using A.B.L.'s personal identifying information. A.B.L. had not provided A.B.L.'s personal identifying information for the "Obama Stimulus" or "Obama Credit." Furthermore, A.B.L. indicated that the information on the 2011 tax return filed using A.B.L.'s personal identifying information was false.

37. On or about January 20, 2012, a 2011 U.S. Individual Tax Return was electronically submitted to the IRS using the personal identifying information, to include name and social security number, of "A.B." This return was submitted to the IRS on or about January 20, 2012 through IP Address 98.88.15.120. The investigation has determined that this IP address was assigned to PREMISES #2 at that time.

38. The tax return for A.B. reported that A.B. was a student during tax year

2011, that A.B. had earned no income during tax year 2011, and that A.B. was eligible for the AOTC. This tax return claimed a refund of \$1,000. This tax return was electronically submitted to the IRS using EFIN 679647, which was assigned to Davis Tax Service, a tax preparation business controlled by BERNARDO DAVIS. As previously stated, IRS records indicate this EFIN was assigned to Davis Tax Service on or about December 13, 2011. BERNARDO DAVIS is listed as the owner of Davis Tax Service, which is listed as having an address of 6910 Maddox Road, Morrow, Georgia 30260. Additionally, the tax return listed the return preparer as "Bernardo Davis." The tax return requested that the IRS issue a refund of \$1,000 into Wells Fargo account number XXXXX1853. The investigation has determined that an individual named "Carla L. Jefferson" has sole signature authority over Wells Fargo account number XXXXX1853. The tax refund was issued in the form of a U.S. Treasury check which was to be mailed to 514 Cameron Landing, Stockbridge, Georgia 30281. As previously stated, the investigation has determined that 514 Cameron Landing, Stockbridge, Georgia 30281 was previously the home address of BERNARDO DAVIS.

39. A.B. informed the IRS that A.B. did not authorize anyone to use A.B.'s personal identifying information to file a federal income tax return and had no knowledge that a tax return had been prepared using A.B.'s personal identifying information. A.B. did not know BERNARDO DAVIS, and did not authorize him to file a tax return using A.B.'s personal identifying information. A.B. had not provided A.B.'s personal identifying information for the "Obama Stimulus" or "Obama Credit." Furthermore, A.B. indicated that the information on the 2011

tax return filed using A.B.'s personal identifying information was false.

40. On or about December 29, 2012, a 2010 U.S. Individual Tax Return was mailed to the IRS in the form of a paper return using the personal identifying information, to include name and social security number, of "J.B." The tax return reported that "J.B." earned income of \$13,598 and received an earned income tax credit of \$3,050. This tax return claimed a refund of \$3,581. The tax return requested that the IRS issue a refund in the form of a U.S. Treasury check which was to be mailed to PREMISES #2. PREMISES #2 was listed on the tax return as the address of J.B. The IRS has not yet interviewed J.B. However, the investigation has thus far determined that J.B. does not live at PREMISES #2.

**Recent Activity**

41. Based upon my training and experience, I know that a large portion of tax refund fraud due to identity theft occurs at the beginning of tax filing season. One of the primary reasons for this is that subjects know that once a private individual files a tax return using his or her social security number, no additional tax returns may be electronically filed for that particular tax year using that particular social security number. The evidence developed to date has indicated that a large number of the over 15,000 returns described in paragraphs 13 - 16 were filed in the early part of that year's filing season. The filing season for the 2012 tax year began on Wednesday, January 30, 2013. Accordingly, and based upon my training and experience, I know that individuals engaging in identity theft for the 2012 tax year have incentive to file false tax returns as close to January 30, 2013, as possible.

42. As detailed elsewhere in this affidavit, in December 2012, KEVIN JOSEPH SONNIER told an undercover IRS agent that he planned to file tax returns in January 2013.

43. Additionally, in December 2012, the IRS received mailed tax returns requesting refunds linked to BERNARDO DAVIS. For instance, on or about December 29, 2012, a 2011 U.S. Individual Income Tax Return was mailed to the IRS using the personal identifying information, to include name and social security number, of M.C. The tax return reported that M.C. was a student during tax year 2011, that M.C. had earned no income during tax year 2011, and that M.C. was eligible for the AOTC. This tax return claimed a refund of \$1,000. The return preparer field on this tax return indicates that it was prepared by a company with an EIN of XX-XXX3372. IRS records indicate that this EIN is registered to "Davis Tax Service" and is operated by BERNARDO DAVIS with a business mailing address of 6910 Maddox Road, Morrow, Georgia 30260. The tax return requested that the IRS issue a "split" refund, and requested that the IRS deposit a portion of the funds into two financial accounts currently under investigation and that the IRS mail the remaining \$500 in the form of a U.S. Treasury check to the residence of M.C. The IRS has not yet interviewed M.C. However, the investigation has thus far determined that M.C. does not have access to the aforementioned bank accounts.

**Conclusion**

44. Based on the above information, I respectfully submit that there is probable cause to believe that KEVIN JOSEPH SONNIER and BERNARDO DAVIS fraudulently obtained and used the identifications of others to knowingly prepare and submit via interstate wires false, fictitious, and fraudulent income tax returns that claimed false refunds, in violation of Title 18, United States Code, Sections 1343, 1028A and 371.

45. I declare under penalty of perjury that the foregoing is true and correct to the best of my information and belief.